

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Schedule D (Form 941):

9999

Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations

Department of the Treasury, Internal Revenue Service
Rev. January 2005, OMB No. 1545-0029

Employer Identification Number (EIN)	_____ - _____		
Name (not your trade name)	<input type="text"/>		
Trade name (if any)	<input type="text"/>		
Address	<input type="text"/>		
	<input type="text"/>		
City	State	ZIP code	
Phone number	() - -		

Tax Year of Discrepancies (Fill in)

Format: YYYY

Type of Submission (Check one)

☐ Original
☐ Corrected

About this schedule

Each year the Internal Revenue Service (IRS) and the Social Security Administration (SSA) compare the totals on your Forms 941 (*Employer's Quarterly Federal Tax Return*) with the totals on Forms W-2 (*Wage and Tax Statement*) (Copy A) to verify that:

- the wages you reported on Forms 941 match those you reported on Forms W-2 (Copy A) so that your employees' social security earnings records are complete for benefit purposes; and
- you have paid the appropriate taxes.

Generally, the totals on the Forms W-2 (Copy A) should equal the totals you reported on Forms 941. Use this schedule if discrepancies exist between the totals you reported on those forms ONLY as a result of an acquisition, statutory merger, or consolidation. **In many cases, the information on this schedule should help the IRS resolve discrepancies without contacting you.** If eligible employers elect to use the alternate procedure set forth in Rev. Proc. 2004-xx, 2004-xx I.R.B. xx, explained in the instructions, they should file this schedule.

Read the separate instructions before you fill out this schedule.

Part 1: Answer these background questions

1. Are you filing this schedule ...

☐ after a statutory merger or consolidation? (See Rev. Rul. 62-60, 1962-1 C.B. 186. and Rev. Proc. 2004-xx, 2004-xx I.R.B. xx.)

You are either: ☐ an acquired corporation, or
☐ a surviving corporation.

OR

☐ after an acquisition and you are using the alternate procedure under Rev. Proc. 2004-xx, 2004-xx I.R.B. xx?

You are either: ☐ a predecessor, or
☐ a successor.

2. The effective date of the statutory merger/consolidation or acquisition is

____ / ____ / ____
MM / DD / YYYY

3. The OTHER PARTY in this transaction is ...

Other party's EIN

Other party's name

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Phone

() - -

Next ➞

Schedule D (Form 941): Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations

Your EIN

Name (not your trade name)

Other Party's EIN

Tax Year of Discrepancies (Fill in)

Format: YYYY

Part 2: Tell us about the discrepancies with your returns

	Column A	Column B	Column C
	Amount you reported to IRS for the tax year	Amount you reported to SSA for the tax year	The difference
	Total from Forms 941 as corrected by any Forms 941c	Total from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)	
4. social security wages			=
5. Medicare wages and tips			=
6. social security tips	-		=
7. federal income tax withheld	-		=
8. advance earned income credit (EIC) payments	-		=

If you are filing for one transaction only, STOP here. If you are filing for more than one transaction, go to Part 3.

Part 3: Fill this out ONLY if you are filing more than one Schedule D in any calendar year

9. You must file one Schedule D for each separate transaction. This is schedule

of

. (Example: This is schedule 1 of 3.)

	Column A	Column B	Column C
	Amount you reported to IRS for the tax year for the employees affected by the transaction reported on this Schedule D	Amount you reported to SSA for the tax year for the employees affected by the transaction reported on this Schedule D	The difference
	Total from Forms 941 as corrected by any Forms 941c	Total from Forms W-2 (Copy A) as corrected by any Forms W-2c (Copy A)	
10. social security wages	-		=
11. Medicare wages and tips	-		=
12. social security tips	-		=
13. federal income tax withheld	-		=
14. advance earned income credit (EIC) payments	-		=